

CA1
AG
-S72

Government
Publications

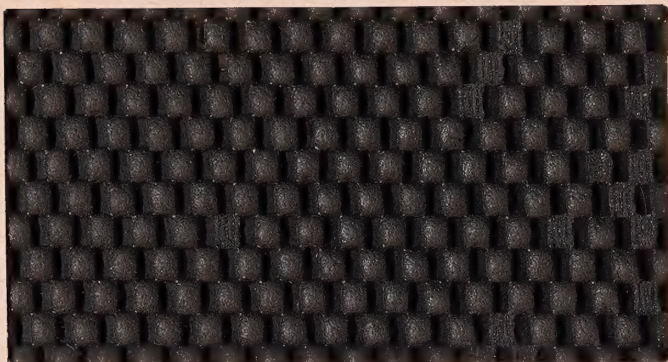


**A Sustainable Development
Strategy for the Office of
the Auditor General**

2007–2009



Office of the Auditor General of Canada
Bureau du vérificateur général du Canada





A Sustainable Development Strategy for the Office of the Auditor General

2007–2009



Office of the Auditor General of Canada
Bureau du vérificateur général du Canada



This document is available on our Web site at www.oag-bvg.gc.ca.

For copies of the Strategy or other Office of the Auditor General publications, contact

Office of the Auditor General of Canada
240 Sparks Street, Stop 10-1
Ottawa, Ontario
K1A 0G6

Telephone: 613-952-0213, ext. 5000, or 1-888-761-5953
Fax: 613-954-0696
Hearing impaired only TTY: 613-954-8042
E-mail: distribution@oag-bvg.gc.ca


Ce document est également disponible en français

© Minister of Public Works and Government Services Canada 2006
Cat. No. FA3-42/2007E
ISBN 0-662-44585-6



Table of Contents

Message from the Auditor General	1
Introduction	3
The purpose of sustainable development strategies	3
The role of the Auditor General	3
Our responsibility for sustainable development	4
Fulfilling our responsibility	4
Our progress in 2003–2006	5
Reinforcing due regard and applying more structured audit planning	6
Monitoring departmental sustainable development strategies	6
Promoting awareness of our role and work	7
Monitoring implementation of the federal government's international commitments	7
Reporting on environmental and sustainable development issues	8
Our plans for 2007–2009	11
Developing a strategic audit plan	11
Auditing environmental and sustainable development issues	11
Reinforcing consideration of environmental issues by audit teams	13
Greening our operations	15
Promoting sustainable development through our Green Team	17
Conclusion	17
Appendices	
A. Our 2003–2006 action plan and results: A summary	18
B. Our reports on environmental and sustainable development issues, 2004–2006	21
C. Our commitments and targets, 2007–2009	22



Digitized by the Internet Archive
in 2022 with funding from
University of Toronto

<https://archive.org/details/31761115497109>

A Sustainable Development Strategy for the Office of the Auditor General 2007–2009



Sheila Fraser, FCA
Auditor General of Canada

Message from the Auditor General

In our 2007–2009 Sustainable Development Strategy, we summarize our progress toward the commitments we made in our last strategy (2003–2006). Specifically, we discuss the changes we have made in our audit approach and practices and how those changes are promoting sustainable development. We present our plans for the next three years, including specific targets and how we will measure results. Our plans include further integrating environmental considerations into our audit selection and planning decisions and our operational decision making. Our commitments and targets are summarized in Appendix C. This strategy also describes the many initiatives that our Office's Green Team will undertake.

Our main contribution to sustainable development is the influence that our audit work and our recommendations for improvement have on the actions of federal departments and agencies and Crown corporations. This strategy presents the results of several indicators that we monitor to assess the impact of our audit work.

Our sustainable development strategy reflects our commitment to lead by example. I am confident that the systematic approach we are taking will help us to better serve parliamentarians and all Canadians as they hold the government to account for its environmental and sustainable development performance.

Sheila Fraser, FCA
Auditor General of Canada

Introduction

The purpose of sustainable development strategies

1. Parliament has asked 29 federal departments and agencies to prepare sustainable development strategies and to update them at least every three years. This requirement was introduced in 1995 through amendments to the *Auditor General Act*. Sustainable development strategies are vehicles through which federal government organizations outline their plans and report on their progress toward sustainable development. While the Office is not required to table such a strategy, we do so voluntarily.

2. Sustainable development is defined in the Act to be an integrated approach to planning and making decisions that takes into account the environmental and natural resource costs of different economic options and the economic costs of different environmental and natural resource options. It is further defined to include such things as

- protecting the health of Canadians,
- protecting ecosystems,
- meeting international obligations,
- promoting equity,
- preventing pollution, and
- respecting nature and the needs of future generations.

3. The purpose of our sustainable development strategy is to integrate environmental considerations into our decision making in two ways:

- first and most importantly, by integrating environmental considerations into our audit selection and planning decisions; and
- second, by integrating environmental considerations into our day-to-day operations, including procurement, travel, and accommodation decisions.

The role of the Auditor General

4. The Office of the Auditor General of Canada conducts independent audits and studies that provide objective information, advice, and assurance to Parliament, territorial legislatures,

government, and Canadians. With our reports and testimony at parliamentary hearings, we assist Parliament in its work related to the authorization and oversight of government spending and operations.

5. The *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council set out the duties of the Auditor General. These duties relate to legislative auditing and monitoring of federal departments and agencies, Crown corporations, territorial governments, and other entities that include international organizations.

Our responsibility for sustainable development

6. The *Auditor General Act* assigns specific duties to our Office in respect of sustainable development, including the following:

- The Auditor General shall appoint a senior officer to be called the Commissioner of the Environment and Sustainable Development, who shall report directly to the Auditor General.
- The Commissioner, on behalf of the Auditor General, shall report annually to the House of Commons on anything that the Commissioner considers should be brought to the attention of the House of Commons relative to environmental and other aspects of sustainable development.
- The Commissioner shall report annually on the extent to which federal departments have met the objectives and implemented the plans set out in their sustainable development strategies.
- The Commissioner shall also report annually on the number of petitions received about environmental matters that are the responsibility of federal departments, and on their subject matter and their status.
- The Auditor General, in reporting to the House of Commons on the work of the Office, also has a duty to bring to the attention of the House significant cases where money has been expended without due regard to the environmental effects of those expenditures in the context of sustainable development.

Fulfilling our responsibility

7. In June 1996, the Auditor General appointed the first Commissioner of the Environment. The first report of the Commissioner was tabled in the House of Commons in the spring of 1997, and a report has been tabled every year since. These reports

include audits and studies on environmental issues of significance, the results of monitoring the implementation of departmental sustainable development strategies, and chapters on environmental petitions.

8. In order to address the Auditor General's responsibility to report on significant instances where money has been expended without due regard to environmental effects, we have focused on initiatives to ensure that the environmental consequences of the federal government's activities are considered as we plan and conduct our performance audits. In addition, we have worked to integrate environmental and sustainable development issues into our special examinations of Crown corporations.

9. In this 2007–2009 sustainable development strategy, we present a summary of our progress toward the commitments made in our last strategy. We report on the audits that the Commissioner and the Auditor General completed during the period of our last strategy, 2003–2006. We also present our plans for the coming three years, including specific targets and how we will measure our results. Finally, we discuss our plans to further integrate environmental considerations into our operational decision making, with a focus on “greening” the Office's travel.

10. This strategy reflects our commitment to lead by example and further integrate environmental considerations into the planning and conduct of our audits and our operations. We will report annually on our progress in our performance report, which is tabled in the House of Commons.

Our progress in 2003–2006

11. In our 2003–2006 sustainable development strategy, we focused our efforts in five areas:

- reinforcing due regard to the environmental effects of expenditures through our audit work,
- applying a more structured approach to considering environmental risks in our audit planning,
- monitoring departmental sustainable development strategies,
- promoting awareness of our role and our work, and
- monitoring implementation of the federal government's international commitments.

12. Our 2003–2006 action plan and progress is summarized in Appendix A at the end of this strategy.

Reinforcing due regard and applying more structured audit planning

13. We have laid the necessary groundwork to ensure that we are in a position to reinforce due regard for environmental issues and risks through our audit work and provide a more structured approach for considering these issues in our long-term audit planning (one-pass planning). The long-term goal we are trying to achieve is improved audit coverage of environmental issues by the Office for Parliament. To achieve this goal, we recognized that more needed to be done to engage and support audit teams across the Office. This has been a major focus of our efforts thus far.

14. One important step was the establishment and staffing in 2004 of a specialist position for environment and sustainable development issues. This specialist acts as a source of information and guidance on environmental and sustainable development matters for teams carrying out longer-term audit planning and conducting performance audits and special examinations.

15. Developing new guidance and tools to assist our auditors in considering environmental risks as they plan and conduct their audit work was a key commitment in our last sustainable development strategy. We have met this commitment through the production of a practice guide that contains comprehensive screening and risk assessment tools. The Office's new "4th E Practice Guide" was successfully piloted, approved, and launched in 2005–06.

16. We have focused more attention on training and awareness to sensitize auditors to environmental and sustainable development issues. In 2005 we revised existing courses on environment and sustainable development, and a new course provides training on applying the new tools and guidance in the 4th E Practice Guide.

Monitoring departmental sustainable development strategies

17. On behalf of Parliament, the Office monitors the efforts of departments to produce meaningful sustainable development strategies and implement them. We also committed to assessing the overall quality of the strategies.

18. Reporting on our monitoring of commitments began in 2004, and audit teams across the Office were fully engaged in this work a year later. The result was our sustainable development strategy monitoring report card that is published annually in the Commissioner's report.

19. The quality assessment was completed and the results were presented in the Commissioner's 2005 Report.

20. One of our specific commitments in this area was superseded. We did not create a publicly accessible database of 2003–2006 departmental strategy commitments. We determined that responsibility for such a database lies more appropriately with the government. In the Commissioner's 2005 Report, we recommended that the government take on this responsibility, and it accepted the recommendation.

Promoting awareness of our role and work

21. We committed to increasing public understanding of sustainable development and our role and work. We gave an increased number of presentations (29 in 2005) to outside audiences and interviews to the media. We also have received a steadily increasing number of invitations to give presentations, which we believe indicates a growing awareness of our work. The data we have collected suggests that the Commissioner received increased media attention in 2005; however, the numbers of environmental petitions and public inquiries are down.

22. Through the development of a parliamentary strategy, we increased our level of engagement with parliamentarians on our environmental and sustainable development work, including House of Commons and Senate committees. Unfortunately, it is difficult to gauge the level of awareness by parliamentarians of our role and our work during the last three years because a significant number of new members have been elected to the House in the two federal elections held during this period.

Monitoring implementation of the federal government's international commitments

23. In 2005, the Office completed a report card of Canada's progress toward implementing certain commitments set out in the 2002 Johannesburg Plan of Implementation—the product of the second world summit on sustainable development. This work links to our objective to monitor implementation of the federal government's international commitments. We focused on commitments to develop a national sustainable development strategy, as well as other commitments on biological diversity and oceans management.

Reporting on environmental and sustainable development issues

24. From 2004–2006, we produced 25 performance audits for Parliament addressing environmental and sustainable development issues (see Appendix B). Many performance audit teams across the Office have integrated environmental and sustainable development assessments into their long-term audit planning and are carrying out the results of these planning decisions. The Office also completed 18 special examinations of Crown corporations during this period that contained an assessment of environmental management systems.
25. We monitor a number of indicators to assess the impact of all our audit work. The following are the results for our environmental and sustainable development reports.
26. **The key users of our reports are engaged in the audit process.** It is important that the key users of our reports—parliamentarians—be engaged in the audit process, understand the nature and objectives of our work, and understand our reports and follow up on issues presented in them.
27. Appearing before parliamentary committees is one of the most effective ways to assist parliamentarians with their oversight role and to promote awareness and understanding of the issues in our reports. We are available to committees whenever they review government activities or programs that we have audited. We work with committee staff to ensure that our appearance before a committee is useful to members.
28. Hearings also help gain the commitment of departments and agencies to implement our recommendations. After hearings, committees may report and make recommendations to the government. Departments and agencies are usually expected to report to the committees on what they have done in response to the recommendations.
29. In 2005–06, we participated in seven hearings and briefings concerning environment and sustainable development audits: three with the Environment and Sustainable Development Committee of the House of Commons, one with the Senate Energy, Environment and Natural Resources Committee, and three with other committees. The following table summarizes our participation in hearings and briefings over the past three years.

Expected results	Indicators	2003–04	2004–05	2005–06
Parliament and federal and territorial organizations are engaged in the audit process	Percentage of audits receiving committee hearings at which we participated	50%	33%	38%
	Number of hearings and briefings in which the Office participated	5	6	7

30. Committees also use our findings in hearings at which we do not participate, and in subsequent reports. In 2004–05, five of the seven environment and sustainable development chapters were discussed in parliamentary committee hearings or reports. In 2005–06, the parliamentary schedule was shortened due to the election, and only four of nine chapters were discussed.

31. Our work with the House of Commons Standing Committee on Fisheries and Oceans is one example of how parliamentarians are engaged in the audit process. We participated in three hearings held by this committee. Its report endorsed the recommendation, in Chapter 5 of the Commissioner's 2004 Report, on salmon stocks, habitat, and aquaculture, regarding assessments of habitat conditions and Pacific salmon stocks. The findings of this chapter were also referred to during House debates.

32. The House of Commons Environment and Sustainable Development Committee was similarly engaged in the audit process, where our work was mentioned at 10 hearings during 2005–06. The committee's 2005 report on the issue of climate change illustrates how our work was used. The report contained 14 references to our work, covering 6 different chapters. Beginning in 2005, the committee has requested progress reports from departments covering action on recommendations one year after tabling of a report.

33. In a similar fashion, the Senate Energy, Environment and Natural Resources Committee referred to our work at six hearings during 2005–06.

34. **Parliament holds government to account.** We monitor how our work helps Parliament hold government to account. We identify instances of Parliament considering issues of accountability, performance, compliance with authorities, and environment and sustainable development in its legislative and oversight work.

35. The Senate Energy, Environment and Natural Resources Committee used the Commissioner's findings to hold the government accountable for its sustainable development strategies. The committee

questioned the Clerk of the Privy Council on why the government was not taking greater action on its sustainable development commitments. In his testimony, the Clerk made a number of commitments to address the committee's concerns.

36. Our *2003–04 Performance Report* cited the impact of the Commissioner's Report, Chapter 1, on managing the safety and accessibility of pesticides. Both the Standing Committee on Environment and Sustainable Development and the Standing Committee on Agriculture and Agri-Food have requested follow-up activity by the Pest Management Regulatory Agency of Health Canada.

37. Parliament endorses our recommendations. When matters of significance that require corrective action arise during the conduct of our audits, we bring these matters to the attention of Parliament through recommendations contained in our reports. In 2004–2006, we made 98 recommendations in our audits of environmental and sustainable development issues. Unlike the Public Accounts Committee, to which other reports of the Auditor General are referred, the Standing Committee on Environment and Sustainable Development does not routinely issue reports focused exclusively on our audits. Rather, it uses our audit findings and recommendations in reports focused on specific environment and sustainable development issues. Committee reports endorsed our recommendations in several notable cases—for example, our recommendation that the government develop an overall federal sustainable development strategy. The Senate Energy, Environment and Natural Resources Committee also endorsed this recommendation.

38. Organizations implement our recommendations. Departments and agencies are responsible for taking corrective action and improving their management practices. We monitor their performance in implementing our recommendations, whether or not parliamentary committees have specifically endorsed them. We believe that for most of our recommendations, four years is a reasonable time frame for implementation.

39. By the end of 2005, 12 percent of our performance audit recommendations that were reported in the year 2001 were fully implemented and 38 percent had been substantially implemented to our satisfaction. We would like to see this percentage increase over time. At the beginning of 2005–06, we updated the guidance provided to our performance auditors on making recommendations. The impact of this new approach will not be evident until 2009, when we will

report on our 2005 recommendations. This past year, following a recommendation from the Public Accounts Committee, we supported the Treasury Board Secretariat's review of departmental responses to our recommendations.

40. Of particular note, our recommendations were instrumental in leading to action on federal contaminated sites. Following our 2002 audit, the government allocated \$3.5 billion in long-term funding to address contamination on federal sites in Budget 2004. Treasury Board Secretariat and Environment Canada officials acknowledged the important role the audit played in spurring action on this problem.

Our plans for 2007–2009

Developing a strategic audit plan

41. In 2006, the Commissioner of the Environment and Sustainable Development conducted research and interviewed a number of experts within and outside of the federal government in an effort to develop a strategic audit plan for the period 2008–2012. The main objective of this plan is to ensure that the most important and highest-risk environment and sustainable development issues facing Canada are covered in our upcoming audits.

42. The strategic audit plan will also act as a reference point for auditors as they conduct each audit. The background information gathered in developing the plan will provide auditors with a general sense of the important audit questions to address in examining each issue. This will allow them to be more effective and efficient in conducting their audits.

43. Based upon the results of the consultation efforts and our experience, there are a number of audits that we are considering. The Commissioner expects to finalize the plan by 2007.

Auditing environmental and sustainable development issues

44. We seek to make a difference by carrying out audits on significant issues and risks facing federal organizations and Crown corporations and reporting the results.

45. The results of our performance audits are reported directly to Parliament. The results of our special examinations are reported to the boards of directors of Crown corporations. Thus, our main contribution to sustainable development is the influence that our audit work and our recommendations for improvement have on the actions of federal departments, agencies, and Crown corporations.

46. Performance audits. Through our performance audit work, we provide objective information on the extent to which the federal government is giving due regard to the environmental effects of its expenditures within the context of sustainable development.

47. In selecting topics for performance audits, we conduct risk assessments of the federal organizations that we audit. We have developed an approach and methodology that we call one-pass planning to conduct these risk assessments and to identify priority topics for audit.

48. As we discussed earlier in this document, the Office has taken steps to reinforce consideration of environment and sustainable development issues in our performance audit work. A key element is our new 4th E Practice Guide. The guide will assist our auditors in their integration of environmental and sustainable development considerations into the one-pass planning process. In this way, we integrate significant environmental and sustainable development risks inherent in the work of federal organizations into our audit planning.

49. When we prepare to conduct an individual performance audit, we select a specific issue, program, or activity as the subject of the audit. We set audit objectives and identify specific lines of enquiry that allow us to assess and reach a conclusion on the audit objectives. Significant environmental and sustainable development implications may be inherent in any of these lines of enquiry. The practice guide also assists our auditors in identifying potential environmental and sustainable development impacts and building these into their detailed audit examination plans. In this way, we integrate significant environmental and sustainable development issues into the conduct of individual audits.

50. Special examinations. In our special examinations of Crown corporations, we provide an opinion on whether there is reasonable assurance that there are no significant deficiencies in a corporation's management systems and practices, including environmental management systems and practices.

51. In planning our special examinations of Crown corporations, the Office focuses on key systems and practices in place to mitigate all important risks that threaten the achievement of a corporation's mandate and other statutory objectives. In doing so, the Office integrates environmental considerations by assessing the level of environmental risk that a Crown corporation has in the activities under its mandate.

52. In December 2005, the Office approved a new preliminary risk assessment. This risk assessment consists of surveying seven areas of potential risk, including the following: contaminated sites or legacy issues; emissions or releases; environmental emergencies or incidents; consumption and alteration of natural resources; people and communities; living systems; and policy influence on others. If a Crown corporation is deemed to have either high or medium risk overall, then the audit team must consult with the Office's environmental specialist to determine the nature, extent, and timing of the environmental audit work to be completed.

Reinforcing consideration of environmental issues by audit teams

53. We will continue to support and reinforce systematic consideration of environmental issues by audit teams in the Office. We will do this by focusing our efforts in the following areas:

- our new guidance and tools (the 4th E Practice Guide),
- support and advice to our auditors,
- environment and sustainable development training and awareness,
- audits of Crown corporations, and
- collaboration with other audit offices across Canada.

54. **Our new guidance and tools (the 4th E Practice Guide).** We will reinforce and advance consideration of environmental issues by our auditors through

- promoting awareness of the new 4th E Practice Guide,
- monitoring its use by our auditors, and
- assessing the guide's effectiveness as a tool to ensure consistent and structured consideration of environmental risks in our one-pass planning and in our planning and conduct of performance audits.

55. Our overall goal is to have 100 percent of teams that conduct one-pass plans and performance audits apply the practice guide by the end of 2007. We plan to update and reissue the practice guide at the end of 2007 based on our experience and the feedback of our auditors.

56. **Support and advice to our auditors.** The environmental specialist provides environmental and sustainable development advice and support to audit teams across the Office. We will enhance our

support to auditors in this area and build capacity and expertise among auditors by

- assisting them as they apply the guidance and tools in the new practice guide,
- building a small specialist team by 2008 dedicated to providing environmental and sustainable development advice and audit assistance, and
- designating an “environment and sustainable development liaison” within each audit team in 2007.

57. Environment and sustainable development training and awareness. We will support increased awareness and expertise in environmental issues and auditing of these issues by achieving the following goals:

- Provide our auditors with new training on identifying environmental and sustainable development risks that are applicable to federal government organizations starting in 2007. Auditors will also receive training on assessing the significance of these risks.
- Seek modifications in 2007 to the Office’s core professional development curriculum to ensure that senior staff who plan and direct audits are trained to consider environmental and sustainable development issues.
- Pursue opportunities to improve staff awareness of environmental and sustainable development issues through our Green Series of speakers.

58. Audits of Crown corporations. Our audit teams consider environmental risks as they plan and conduct audits of Crown corporations. We will devote more attention and resources toward auditing and reporting on environmental risks for these organizations. Our goals are to

- improve our tools and guidance, including our new environmental risk assessment for Crown corporations, which will be reviewed and modified as appropriate on an annual basis;
- refine and improve our generic audit criteria for environmental management in 2007; and
- provide enhanced support and advice to audit teams conducting special examinations in 100 percent of cases where important environmental risks for Crown corporations have been identified.

59. Working with other audit offices across Canada.

Environmental and sustainable development issues are rarely the purview of a single government jurisdiction. Federal, provincial, and municipal governments all have a role to play in addressing these issues. Legislative audit offices at the provincial level as well as municipal and internal auditors also have a role in examining these issues. We will seek to advance environmental auditing across the country and promote collaboration between our auditors and others by

- participating actively in the newly created informal environmental auditing network established in Toronto in the autumn of 2005, sponsored by CCAF-FCVI Inc.;
- sharing information, advice, and expertise with other audit offices in the area of environmental auditing; and
- promoting staff exchanges with other audit offices.

Greening our operations

60. In our past sustainable development strategies, we have set a number of objectives to green our operations. These have ranged from raising staff awareness on the topic of the environment and sustainable development to reducing and managing the use of paper in the Office.

61. One simple and successful approach has been to adopt a “green default.” For example, all of our photocopiers and printers are now set to a green default; they automatically print and copy two-sided. If users want to print single-sided, they must adjust the copier to do so. In this way, we are building greener choices into our operations.

62. For our current strategy, we are expanding this approach with initiatives in several areas. The purpose of these initiatives is to strive to be a model organization for the federal government—one of our core values. In doing so, we hope to reduce the environmental impacts of how the Office conducts its operations.

63. Green hotels. The Office spends close to \$3 million on travel costs annually. Hotel accommodations are the second largest of these expenditures. Currently, employees can select the hotel of their choice, depending on their particular needs. Green Leaf and/or Green Key designated hotels provide significant environmental advantages, such as using best practices in all areas of their operations and management (including environmental training programs and engineering solutions implemented to benefit the environment and the local community).

Such hotels are now located in all provincial capitals and large cities, except in the northern territories, at costs comparable to regular hotels.

64. Beginning in 2007, we are setting a green default for hotel reservations at facilities having a Green Leaf/Green Key rating of 3 or higher. Employees can request to stay in a “non-green” hotel if the green choice is not available or is not in a convenient location. In 2007, we will measure our use of Green Leaf and/or Green Key hotels as a percentage of our total hotel use in Canada. Our goal is to improve our use by 10 percent during the period of this strategy.

65. **Rental vehicles.** Employees have the discretion to rent vehicles that suit their needs; the current standard in the federal government’s Travel Directive is a mid-size vehicle.

66. Beginning in 2007, we are setting the green default for rental vehicles as the smallest and most fuel-efficient vehicle for the intended purposes. For example, in the case of one or two travellers, the green default will be a compact vehicle; for three or four travellers, a mid-size vehicle will be the default. In the first year, we will measure our use of vehicles in each class. Our goal is to increase our use of compact cars by 10 percent during the period of this strategy.

67. **Executive vehicle.** The federal government’s Executive Vehicle Policy states that, upon replacement, executive vehicles will be either hybrid-electric; factory-equipped for natural gas, propane, or E-85 ethanol fuel; or factory-equipped, four-cylinder, with a conventional engine emitting below 4,200 kg of CO₂ emissions per year. The Office will be replacing its sole vehicle in 2007 and will be identifying a fuel-efficient option consistent with this policy.

68. **Green procurement.** The Office will continue to incorporate environmental considerations in the procurement decisions that it makes, such as computer equipment and paper, consistent with the standing offers negotiated by Public Works and Government Services Canada. In support of this, 100 percent of our materiel managers and procurement personnel will attend green procurement training as recommended in *Greening Government Operations, Guidance for Organizations Developing Sustainable Development Strategies (2007–2009)*, published by Public Works and Government Services Canada.

69. Our commitments and targets are summarized in Appendix C.

Promoting sustainable development through our Green Team

70. The Green Team comprises representatives from various levels and groups within the Office. Its mission is to increase awareness of sustainable development issues, to assist employees in making choices that respect the environment and that promote sustainable development, and to reinforce the Office's efforts to economize on the use of resources and to minimize waste.

71. During the time frame of this sustainable development strategy, the Green Team plans to work on a variety of initiatives, including the following:

- **Eco bulletin.** This weekly bulletin on the Office intranet is intended to raise awareness and provide staff with practical tips on how to improve their environmental performance at home and at the Office.
- **Green Series.** The Green Team invites external speakers to discuss topics that add value to day-to-day living and lifestyle choices in a more environmentally sound and sustainable manner.
- **Greening the Office.** This initiative aims to increase environmentally friendly practices in the Office, such as reducing, recycling, and composting; promoting green procurement; reducing the use of disposable kitchenware; and providing information on healthy food choices.
- **Special Events.** The Green Team coordinates Office participation in the annual Commuter Challenge and organizes activities during Environment Week (for example, Special Speaker and Litter Less Lunch) and on Earth Day (for example, an OAG kiosk on Sparks Street and Spring Cleaning).

Reducing waste

The Green Team's innovative initiatives are expected to reduce waste produced on work premises. Through a new composting program and an enhanced recycling program, the Office staff can now recycle toner cartridges, inkjet cartridges, and batteries, and compost paper towels and organic matter. Bins for additional recycling and composting have been introduced in kitchens in the Office. The Green Team has informed employees about this new recycling program and is planning to measure the waste reduction by conducting a follow-up waste audit by the end of 2007.

Conclusion

72. This fourth sustainable development strategy of the Office of the Auditor General reflects our commitment to lead by example. It focuses on further integrating environmental considerations into our core business decisions in the planning and conduct of our audits. It also identifies initiatives to advance the greening of our operations.

73. In this way, our audit work is best able to serve Parliament in its authorization and oversight of government spending and operations, and we are best able to fulfill our mission to contribute to a well-managed and accountable government for Canadians.

Appendix A Our 2003–2006 action plan and results: A summary

1. Departments we audit integrate environmental and sustainable development considerations in decision making.

Objective: Reinforce due regard to the environmental effects of expenditures through our audit work			
Action	Target completion date	Achieved	Details
Develop audit guidance and a structured approach to enable auditors to examine whether departments gave due regard to environmental effects of expenditures.	December 2003	Yes	The 4th E Practice Guide, a practical guide including checklists and tools, was under development.
Have audit guidance and tools approved by the Practice Development Committee, pilot them, and make adjustments accordingly.	September 2005	Yes	The draft 4th E Practice Guide was developed and approved for piloting. The pilot phase was completed.
Apply audit guidance and tools in general practice.	December 2005	Yes	<p>The revised 4th E Practice Guide received final approval from the Practice Development Committee in December 2005. Informal distribution was by the environmental specialist and formal launch was in early 2006.</p> <p>Necessary adjustments to the Performance Audit Manual were also approved by the Practice Development Committee in December 2005.</p> <p>A new training course was offered in 2005 that emphasizes integration of the 4th E and new practice guide.</p>
Report annually to Parliament on instances where departments did not give due regard to environmental effects of expenditures.	December 2006	Yes	Ongoing
Objective: Apply a more structured approach to considering environmental risks in our audit planning			
Develop and apply a standardized approach to identifying environmental risks in all one-pass plans.	September 2005	Yes	4th E Practice Guide (see above)
For one-pass plans completed before September 2005, determine if the environmental risks were considered and update plans where appropriate.	December 2005	Partly	The significance of environmental risks for entities and functional areas is factored into decisions regarding timing of future one-pass plans.

2. Departments produce meaningful sustainable development strategies and implement them (including enhancing our coverage and approach to monitoring sustainable development strategies by involving audit teams outside the Commissioner's group).

Objective: Monitor departmental sustainable development strategies			
Action	Target completion date	Achieved	Details
Create a publicly accessible database of 2003–2006 strategy commitments.	October 2004	Superseded	The Office website has links to full sustainable development strategies available on entity sites (not particular commitments and not on the CESD site). This reflects a change in Office thinking—that the responsibility for this action lies more appropriately with the government. To this end, we recommended in the Commissioner's 2005 Report, Chapter 7 (paragraph 7.25), that such a database be created.
Engage non-CESD audit teams in assessing the quality of commitments.	December 2005	Yes	Reporting began in 2004, with all audit teams fully engaged in monitoring implementation of commitments within one year. The Commissioner focuses on quality assessment.
Report through the Commissioner's reports and database.		Yes	Chapter 7 of the Commissioner's 2005 Report assesses overall quality of departmental sustainable development strategies; a table is reproduced on the Office's website.
Engage non-CESD audit teams in monitoring progress of meaningful strategy commitments.	Beginning 2004	Yes	A pilot project to engage entity teams was started; approval to proceed with annual monitoring of commitments was received in fall 2005.
Report through the Commissioner's reports and database.		Yes	Entity progress was reported in Chapter 7 of the Commissioner's 2005 Report; a table of specific commitments audited (by all teams) since 2003 is on the Office's website.
Post an independent assessment of the OAG sustainable development strategy on the database.	December 2005	Yes	An assessment was completed in 2006 and is available on our website.

3. Our clients and stakeholders have a better understanding of sustainable development and our role and work.

Objective: Promote awareness of our role and work			
Action	Target completion date	Achieved	Details
Increase the number of environmental presentations we deliver to our domestic clients and stakeholders.	2004	Yes	The Commissioner's group gave 26 presentations in 2003 (calendar year), 17 in 2004, and 29 in 2005.
Implement the Colloquium project.	2004	Superseded	The project was implemented in 2004–05. It was subsequently discontinued due to insufficient interest and the emergence of a University of Ottawa series aimed at the same objective.

Objective: Promote awareness of our role and work			
Action	Target completion date	Achieved	Details
Prepare expectations for the 2006–2009 sustainable development strategies.	December 2005	Superseded	CESD no longer issues expectations; Environment Canada has assumed the responsibility for this on behalf of the federal government.
Increase the following indicators by the fourth quarter of 2006:	October 2006	Partly	
• Number of parliamentarians aware of the work of the Commissioner			We did not conduct a survey of parliamentarians in 2005 as planned due to the federal election.
• Number of parliamentary hearings testifying on environmental issues			2003: 5 2004: 5 2005: 6
• Number of environmental petitions received			2003: 42 2004: 46 2005: 33
• Number of public inquiries received			2003: 209 2004: 185 2005: 145
• Number of media references to the Commissioner or the Office			2003: not available 2004: 398 2005: 433

4. There is progress on a federal plan to implement the Johannesburg Plan of Implementation in Canada.

Objective: Monitor implementation of the federal government's international commitments			
Action	Target completion date	Achieved	Details
Monitor the federal government's actions toward implementing the Johannesburg Plan of Implementation and report to Parliament.	Beginning 2004	Yes	The absence of measurable actions was mentioned in The Commissioner's Perspective of the 2004 CESD Report; failure to act was again noted in The Commissioner's Perspective of the 2005 CESD Report. Specific Johannesburg commitments were audited and reported in Chapter 7 of the 2005 CESD Report.

Appendix B Our reports on environmental and sustainable development issues, 2004–2006

Chapter reference	Reports of the Commissioner of the Environment and Sustainable Development	Chapter reference	Reports of other groups in the Office with significant environmental content
2004	The Commissioner's Perspective—2004	2004	
1	International Environmental Agreements	March—Chapter 4	Canadian Food Inspection Agency—Regulation of Plants with Novel Traits
2	Canadian International Development Agency—Development Assistance and the Environment		
3	Sustainable Development Strategies: Using the Tax System and Managing Office Solid Waste		
4	Assessing the Environmental Impact of Policies, Plans, and Programs		
5	Fisheries and Oceans Canada—Salmon Stocks, Habitat, and Aquaculture		
6	Environmental Petitions		
2005	The Commissioner's Perspective—2005	2005	
1	Fisheries and Oceans Canada—Canada's Oceans Management Strategy	Status Report—Chapter 2	Transport Canada—Overseeing the National Airports System
2	Ecological Integrity in Canada's National Parks	Status Report—Chapter 6	Canadian Nuclear Safety Commission—Power Reactor Regulation
3	Canadian Biodiversity Strategy: A Follow-Up Audit	April—Chapter 6	Indian and Northern Affairs Canada—Development of Non-Renewable Resources in the Northwest Territories
4	Safety of Drinking Water: Federal Responsibilities	November—Chapter 7	Indian and Northern Affairs Canada—Meeting Treaty Land Entitlement Obligations
5	Drinking Water in First Nations Communities		
6	Green Procurement		
7	Sustainable Development Strategies		
8	Environmental Petitions		
2006	The Commissioner's Perspective—2006	2006	
1	Managing the Federal Approach to Climate Change	Status Report—Chapter 5	Management of Programs for First Nations
2	Adapting to the Impacts of Climate Change		
3	Reducing Greenhouse Gases Emitted During Energy Production and Consumption		
4	Sustainable Development Strategies		
5	Environmental Petitions		

Appendix C Our commitments and targets, 2007–2009

Commitment	Target
Finalize the strategic audit plan.	By 2007
Have 100 percent of teams that conduct one-pass plans and performance audits apply the 4th E Practice Guide.	By the end of 2007
Update and reissue the practice guide.	By the end of 2007
Build a small specialist team dedicated to providing environmental and sustainable development advice and audit assistance.	By 2008
Designate an “environment and sustainable development liaison” within each audit team.	In 2007
Provide our auditors with new training on identifying environmental and sustainable development risks that are applicable to federal government organizations.	Beginning in 2007
Seek modifications to the Office’s core professional development curriculum to ensure that senior staff who plan and direct audits are trained to consider environmental and sustainable development issues.	In 2007
Refine and improve our generic audit criteria for environmental management in Crown corporations.	In 2007
Provide enhanced support and advice to audit teams conducting special examinations in 100 percent of cases where important environmental risks for Crown corporations have been identified.	Beginning in 2007
Set a green default for reservations at hotels having a Green Leaf/Green Key rating of 3 or higher.	Beginning in 2007
Improve our use of Green Leaf/Green Key hotels.	By 10 percent during the period of this strategy
Set a green default for rental vehicles as the smallest and most fuel-efficient vehicle for the intended purposes.	Beginning in 2007
Increase our use of compact cars.	By 10 percent during the period of this strategy
Incorporate environmental considerations in the procurement decisions that we make.	Have 100 percent of our materiel managers and procurement personnel attend green procurement training during the period of this strategy.

